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September 25, 2007

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SEC File No. 82-3838

SUPPL

Mr. Paul Dudek  
Office of International Corporate Finance  
Division of Corporation Finance  
Mail Stop 3628  
United States Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549  
United States of America

Re: Sims Group Limited – Amendment to Application for exemption pursuant to Rule  
12g3-2(b) (SEC File No. 82-3838)

Dear Mr. Dudek:

On behalf of Sims Group Limited, a company incorporated under the laws of Victoria, Australia (the “Company”), we herewith amend the application for an exemption granted by the Securities and Exchange Commission to the Company pursuant to Rule 12g3-2(b) under the United States Securities Exchange Act of 1934, as amended (the “Exchange Act”), from the requirements of Section 12(g) of the Exchange Act. The Company has provided us with, and has authorized us to make on its behalf, the factual representations contained herein.

SGM's core business is metal recycling, with an emerging business in recycling solutions. The Company's ordinary shares are admitted to trading on the Australian Securities Exchange (the “ASX”) under the symbol “SGM”.

Information to be Furnished on a Continuing Basis

We hereby inform you that pursuant to Rule 12g3-2(f) under the Exchange Act the Company wishes to publish the home country documents that it is required to furnish on a continuous basis under Rule 12g3-2(b)(1)(iii) on or through the web sites listed below rather than submitting physical copies of such home country documents to the United States Securities and Exchange Commission. In accordance with Rule 12g3-2(f)(2), we inform you that the web sites on which the Company's home country documents are, and will be, available are as follows:

- [www.sims-group.com](http://www.sims-group.com) (the Company's web site); and

Asia  
Pacific  
Bangkok  
Beijing  
Hanoi  
Ho Chi Minh City  
Hong Kong  
Jakarta  
Kuala Lumpur  
Manila  
Melbourne  
Shanghai  
Singapore  
Sydney  
Taipei  
Tokyo

Europe &  
Middle East  
Almaty  
Amsterdam  
Antwerp  
Bahrain  
Baku  
Barcelona  
Berlin  
Bologna  
Brussels  
Budapest  
Cairo  
Dusseldorf  
Frankfurt / Main  
Geneva  
Kyiv  
London  
Madrid  
Milan  
Moscow  
Munich  
Paris  
Prague  
Riyadh  
Rome  
St. Petersburg  
Stockholm  
Vienna  
Warsaw  
Zurich

North & South  
America  
Bogota  
Brasilia  
Buenos Aires  
Calgary  
Caracas  
Chicago  
Chihuahua  
Dallas  
Guadalajara  
Houston  
Juarez  
Mexico City  
Miami  
Monterrey  
New York  
Palo Alto  
Porto Alegre  
Rio de Janeiro  
San Diego  
San Francisco  
Santiago  
Sao Paulo  
Tijuana  
Toronto  
Valencia  
Washington, DC

- <http://www.asx.com.au/asx/research/CompanyInfoSearch.jsp> (the page of the web site of the Australian Securities Exchange providing access to announcements made by the Company).

The information submitted with this letter, and any documents and other information to be submitted to the SEC in the future pursuant to this letter, are being, and will be, furnished under paragraph (b)(1) and (b)(4) of Rule 12g3-2 with the understanding that such documents and information will not be deemed "filed" with the SEC, nor otherwise subject to liability under Section 18 of the Exchange Act. Neither this letter nor the furnishing of such documents and information shall constitute an admission for any purpose that the Company is subject to the Exchange Act or otherwise seeks the benefits or the protections of the United States legal system.

Please acknowledge receipt of this letter by stamping the enclosed receipt copy and returning it to our messenger who has been instructed to wait. If you have any questions or comments regarding this letter or the enclosures, please contact the undersigned by e-mail at [christopher.m.bartoli@bakernet.com](mailto:christopher.m.bartoli@bakernet.com) or by telephone at (312) 861-8676.

Very truly yours,



Christopher M. Bartoli

Enclosures

cc: Frank Moratti, Sims Group Limited  
David Holland, Baker & McKenzie

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END